

Exhibit A

JOANN Inc.**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period**

March 01, 2025 - March 31, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
03/03/2025				
	Harden, Anthony Create the SOP for compliance and generating source documents for February 2025.	\$605.00	3.5	\$2,117.50
03/04/2025				
	Culp, Mathew Email L. Paszt (Deloitte) summary regarding Joann Inc. & Subsidiaries TY20-TY21 Ohio RITA notices.	\$715.00	0.5	\$357.50
03/10/2025				
	Harden, Anthony Complete the February 2025 estimates for client.	\$605.00	0.5	\$302.50
03/11/2025				
	Bockoven, Julian Gather transcripts checking tax returns are processed and have no credits or liabilities.	\$715.00	0.5	\$357.50
	Gillis, E'Ona Upload the notice payments in Anybill.	\$405.00	3.0	\$1,215.00
	Harden, Anthony Meeting with Jeremy to discuss Batch 3 update and pulling updated data reports.	\$605.00	1.0	\$605.00
03/12/2025				
	Harden, Anthony Updating Batch 3 figures, reviewing the CIW, and completing the compliance process for Client approval/submission to Anybill.	\$605.00	1.5	\$907.50
	Heichel, Logan Review batch of notices to understand issue and summarizing in the notice tracker.	\$405.00	0.3	\$121.50
	Heichel, Logan Updating the notice tracker for new notices that apply to us; these were found in the most recent batch of notices. The tracker is an excel file that summarizes the relevant notices.	\$405.00	0.3	\$121.50
	Srirangam Nallan Perform reconciliation of CIW.	\$605.00	1.0	\$605.00
	Chakravarthula, Sundara			
	Varada Rajan			
03/13/2025				
	Harden, Anthony Generating the updated reports and meeting with the client.	\$605.00	1.0	\$605.00

JOANN Inc.**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period**

March 01, 2025 - March 31, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
03/17/2025				
	Potesta, Anthony Call Oregon to resolve an Oregon commercial activity tax notice for Joann Inc and subs regarding a proposed refund adjustment by the state of Oregon.	\$505.00	0.2	\$101.00
03/18/2025				
	Harden, Anthony Review of additional notices.	\$605.00	0.8	\$484.00
03/19/2025				
	O'Malley, Michael PA Sales/Use Tax appeal - call with D. Przybojewski & J. Ross regarding client fact pattern + options & next steps related to Pennsylvania Board of Finance & Revenue (BF&R).	\$715.00	0.5	\$357.50
	Przybojewski, David Call with J. Zelwin (Joann) to discuss Pennsylvania sales and use tax appeal hearing, next steps, and discuss areas of potential settlement.	\$715.00	0.5	\$357.50
	Przybojewski, David Email Pennsylvania State Board of Finance for sales and use tax appeal extension. Requested continuance of Docket 2414728 with the Pennsylvania Board of Finance.	\$715.00	0.5	\$357.50
	Ross, Jonathan Call with J. Zelwin (Joann) to discuss status of petition with Pennsylvania Board of Finance & Review and what next steps are in continuance of seeking a compromise or reduction of PA audit.	\$505.00	0.5	\$252.50
03/21/2025				
	Harden, Anthony Complete the e-filing for Batch 5 and 6.	\$605.00	2.0	\$1,210.00
03/25/2025				
	Feltz, Lisa Anybill Upload 31 Payments.	\$405.00	1.5	\$607.50
03/28/2025				
	Harden, Anthony Meeting with Client regarding the March 2025 Compliance cycle.	\$605.00	0.2	\$121.00
Subtotal for Out of Scope Services:				19.8 \$11,164.00

JOANN Inc.**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period**

March 01, 2025 - March 31, 2025

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/01/2025				
Culp, Mathew	Review state and local income tax extension calculations for Joann Inc. & Subsidiaries	\$0.00	0.2	\$0.00
03/03/2025				
Chaudhuri, Sahil	Joann internal notice calls. Prepared payment template along with Devika	\$0.00	4.0	\$0.00
Das, Prasenjit	Prepare Virginia State return and reconciliation of the assets.	\$0.00	3.0	\$0.00
Das, Prasenjit	Prepare Anybill template for the tax bills to send for payment.	\$0.00	2.0	\$0.00
Garg, Rishu	Record notices received from department and download the files for internal records which is called Archive IT.	\$0.00	2.5	\$0.00
Gordon, Cheryl	Provide the rendition status to J. Rash for communication to Joann Fabric.	\$0.00	0.2	\$0.00
Heard, Cassandra	Review Anybill and void returned (from respective jurisdictions) Property Tax bill payments that were rejected because of a previous duplicate payment and payment sent in past the stated due date.	\$0.00	2.0	\$0.00
Heard, Cassandra	Review the Spotsylvania, VA return to be generated again using the county form obtained from jurisdiction.	\$0.00	0.5	\$0.00
Heard, Cassandra	Review Warwick, RI return.	\$0.00	0.5	\$0.00
JHA, MAYANK KUMAR	Utah STATE CALL	\$0.00	0.5	\$0.00
Kumar, Reshma S	Joann Batch 1 & 2 review and client communication.	\$0.00	0.5	\$0.00
Kumar, Reshma S	Internal connect with team.	\$0.00	0.5	\$0.00
Rash, Jeffrey	Review City of Warwick, RI personal property rendition.	\$0.00	0.3	\$0.00
Ravikumar, Devika	Prepare payment template, notice resolution.	\$0.00	5.0	\$0.00
S V, Karthikeyan	Prepare Idaho returns and reconcile with workpaper.	\$0.00	1.0	\$0.00

JOANN Inc.**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period**

March 01, 2025 - March 31, 2025

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/03/2025				
Singh, Rohan	CIW Rollover, E-filing attestation, Batch-1.2 Prep, Internal Team connect, worked on notice resolution-closed 10 notices	\$0.00	3.0	\$0.00
03/04/2025				
Chaudhuri, Sahil	Joann Batch 1 & 2 DAX	\$0.00	0.5	\$0.00
Das, Prasenjit	Update Arizona return information in PTMS software.	\$0.00	1.0	\$0.00
Gordon, Cheryl	Meeting with SV. Karthikeyan (Deloitte) review Kansas Rendition Workpaper for Reportable/Non Reportable & Exemption Threshold Revision and internal target dates of completion for 3/15 due date renditions.	\$0.00	1.2	\$0.00
Heard, Cassandra	Call with SV. Karthikeyan (Deloitte) regarding which state returns to be sent to US team for review in the upcoming week.	\$0.00	0.7	\$0.00
JHA, MAYANK KUMAR	Utah STATE CALL	\$0.00	0.5	\$0.00
Rash, Jeffrey	Review Rhode Island personal property rendition.	\$0.00	0.2	\$0.00
Ravikumar, Devika	notice resolution	\$0.00	3.0	\$0.00
S V, Karthikeyan	Meeting with C. Gordon (Deloitte) review Kansas Rendition Workpaper for Reportable/Non Reportable & Exemption Threshold Revision and internal target dates of completion for 3/15 due date renditions.	\$0.00	1.2	\$0.00
S V, Karthikeyan	Call with C. Heard (Deloitte) regarding which state returns to be sent to US team for review in the upcoming week.	\$0.00	0.2	\$0.00
S V, Karthikeyan	Work on reconciliation and workpaper preparation for Oklahoma return.	\$0.00	3.0	\$0.00
S V, Karthikeyan	Work on reconciliation and workpaper preparation for Kansas return.	\$0.00	3.6	\$0.00
Singh, Rohan	Prepare Notice resolution - Ohio.	\$0.00	0.5	\$0.00

JOANN Inc.**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period**

March 01, 2025 - March 31, 2025

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/05/2025				
	Das, Prasenjit Prepare Oklahoma state return, preparing cover letter for the returns.	\$0.00	3.0	\$0.00
	Garg, Rishu Check notice (Notices which we received from the department due to non-filings) status on intel a matching the open and closed notices.	\$0.00	0.8	\$0.00
	Gordon, Cheryl Review Idaho Rendition.	\$0.00	0.5	\$0.00
	Heard, Cassandra Review Idaho return.	\$0.00	1.0	\$0.00
	Heard, Cassandra Review Oklahoma returns.	\$0.00	0.4	\$0.00
	Heard, Cassandra Email C. Gordon Idaho and Oklahoma returns for review.	\$0.00	0.1	\$0.00
	Kumar, Reshma S Notice resolution	\$0.00	2.0	\$0.00
	Rash, Jeffrey Review Idaho personal property renditions.	\$0.00	0.2	\$0.00
	Rash, Jeffrey Review Kansas personal property renditions.	\$0.00	0.3	\$0.00
	Ravikumar, Devika notice resolution, payment template prep, state calls	\$0.00	4.0	\$0.00
	S V, Karthikeyan Work on reconciliation and workpaper preparation for Oklahoma return.	\$0.00	0.5	\$0.00
	S V, Karthikeyan Work on reconciliation and workpaper preparation for Oregon return.	\$0.00	1.5	\$0.00
	Weber, Andrew Email J. Zelwin regarding request for apportionment data.	\$0.00	0.2	\$0.00
03/06/2025				
	Chaudhuri, Sahil Joann notice work. Closed multiple notices. Prepared payment template. Internal debrief call	\$0.00	2.0	\$0.00
	Das, Prasenjit Update Oregon state return, Manual update in each return which PTMS software do not print, preparing updated reconciliation report of assets.	\$0.00	5.5	\$0.00
	Garg, Rishu Joann Notices - 10 notices - check payment status by logging in to Anybill and website and Internal call	\$0.00	1.2	\$0.00
	Kumar, Reshma S Notices update and payment upload connect with team	\$0.00	1.0	\$0.00

JOANN Inc.**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period**

March 01, 2025 - March 31, 2025

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/06/2025				
	S V, Karthikeyan Work on workpaper preparation for Oregon return.	\$0.00	1.5	\$0.00
	S V, Karthikeyan Work on reconciliation for Oregon return.	\$0.00	2.5	\$0.00
	Singh, Rohan Joann- Internal Team Connect with Senior and Preparers on open notices. State call to Colorado for Joann.com for notice resolution.	\$0.00	0.5	\$0.00
03/07/2025				
	Das, Prasenjit Texas, Arizona, Florida carry over prior year asset to current year	\$0.00	4.5	\$0.00
	Garg, Rishu Prepared Proof of Payment for Pennsylvania, Vermont, Alabama from June to Dec, Colorado- Boulder, Colorado- Westminster, Colorado- Grand Junction.	\$0.00	1.5	\$0.00
	Garg, Rishu Email proof of payment to Vermont and Pennsylvania at their respective websites.	\$0.00	0.1	\$0.00
	Garg, Rishu Fax filing confirmations and proof of payment for Alabama.	\$0.00	0.2	\$0.00
	Garg, Rishu Email sent to CO-Boulder, Grand Junction, Westminster.	\$0.00	0.2	\$0.00
	Gordon, Cheryl Review the Oklahoma business personal property renditions.	\$0.00	0.3	\$0.00
	Gordon, Cheryl Review the Oregon business personal property renditions.	\$0.00	0.2	\$0.00
	Gordon, Cheryl Review the Oregon personal property renditions.	\$0.00	0.2	\$0.00
	Heard, Cassandra Review Oregon returns.	\$0.00	1.0	\$0.00
	Heard, Cassandra Email J. Rash Oklahoma return for client review.	\$0.00	0.2	\$0.00
	Heard, Cassandra Contact Yamhill and Malhuer counties in Oregon to confirm wet signature requirement for their jurisdictions' returns.	\$0.00	0.1	\$0.00
	Kumar, Reshma S Client Call.	\$0.00	0.5	\$0.00
	Kumar, Reshma S Notice resolution	\$0.00	1.5	\$0.00

JOANN Inc.**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period**

March 01, 2025 - March 31, 2025

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/07/2025				
Singh, Rohan	Worked on notice resolution, Provided KT to New preparer Rishu for preparing proof of payment, reviewed the proof of payments for Vermont, Pennsylvania, CO- Westminster, Grand Junction, Boulder, AL Montgomery, updated comments in notice log for the above	\$0.00	1.0	\$0.00
03/08/2025				
Rash, Jeffrey	Review Oklahoma personal property renditions.	\$0.00	0.2	\$0.00
03/10/2025				
Das, Prasenjit	Update Oklahoma state return.	\$0.00	2.0	\$0.00
Das, Prasenjit	Perform assets information update in PTMS.	\$0.00	1.5	\$0.00
Das, Prasenjit	Prepare reconciliation report of assets.	\$0.00	0.7	\$0.00
Das, Prasenjit	Carry over prior year asset to current year for Maine, Vermont.	\$0.00	1.7	\$0.00
Garg, Rishu	Prepare 15th due returns and uploaded to intelia, 20th due returns prepared (Number of return 29) - Onboarded to this client so got knowledge transfer.	\$0.00	3.5	\$0.00
Gordon, Cheryl	Review the tax bill upload template created on March 24,2025 prior to approval for Anybill upload.	\$0.00	0.2	\$0.00
Gordon, Cheryl	Review and approve the Fauquier County, Virginia business personal property rendition.	\$0.00	0.2	\$0.00
Heard, Cassandra	Review Fauquier, Virginia return (due 3.15).	\$0.00	0.3	\$0.00
Heard, Cassandra	Email C. Gordon (Deloitte) regarding Fauquier, Virginia return review.	\$0.00	0.1	\$0.00
Heard, Cassandra	Review tax bill template titled "20250303 AP Export," which included Maine and Georgia tax bills due 3.14.25 and 3.25.25 checking whether corresponding tax bill document matches the information entered on the excel template.	\$0.00	0.9	\$0.00

JOANN Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2025 - March 31, 2025

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/10/2025				
	Heard, Cassandra Upload Kansas return template to Anybill.	\$0.00	0.3	\$0.00
	Heard, Cassandra Generate and upload Idaho return template to Anybill.	\$0.00	0.9	\$0.00
	Heard, Cassandra Upload related documents to Intela.	\$0.00	0.3	\$0.00
	Kumar, Reshma S Batch 3 review and CIW updates	\$0.00	1.0	\$0.00
	Rash, Jeffrey Review Oklahoma property tax renditions.	\$0.00	0.1	\$0.00
	Rash, Jeffrey Email J. Zelwin (JOANN) for review of Oklahoma property tax renditions.	\$0.00	0.2	\$0.00
	Ravikumar, Devika Joann prep batch 4,5,6	\$0.00	5.0	\$0.00
	S V, Karthikeyan Work on reconciliation and workpaper preparation for Virginia return.	\$0.00	2.0	\$0.00
	Singh, Rohan Batch-3,4 prep KT provided to new preparer Rishu and connected for prepayment doubts.	\$0.00	1.5	\$0.00
03/11/2025				
	Garg, Rishu Prepare Joann Stores 20th due returns.	\$0.00	2.3	\$0.00
	Gordon, Cheryl Review/Approval Oregon Rendition.	\$0.00	0.5	\$0.00
	Heard, Cassandra Upload to Anybill the tax bill template titled "20250303 AP Export," for tax bills with 3.14.25 and 3.25.25 due dates.	\$0.00	0.2	\$0.00
	Heard, Cassandra Email Jeff R. forwarding Fauquier, Virginia 2025 return and Oregon returns for client review.	\$0.00	0.3	\$0.00
	Kumar, Reshma S Batch 3 dax, prep assistance provided to Devika to clear her doubts	\$0.00	1.0	\$0.00
	Rash, Jeffrey Review property tax mail provided by V. Davidson in Cleveland.	\$0.00	0.2	\$0.00
	Rash, Jeffrey Review property tax rendition for Faquier County, Virginia store.	\$0.00	0.2	\$0.00
	Rash, Jeffrey Email property tax team at USI (P. Das and Karthikeyan) team with instructions on how to process.	\$0.00	0.3	\$0.00

JOANN Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2025 - March 31, 2025

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/12/2025				
Das, Prasenjit	Prepare Anybill template for the tax bills to send for payment.	\$0.00	2.0	\$0.00
Das, Prasenjit	Research updated amount from website for the delinquent tax bills .	\$0.00	1.5	\$0.00
Das, Prasenjit	Call county for the updated amount and due dates for the delinquent tax bills.	\$0.00	1.2	\$0.00
Das, Prasenjit	Call counties to take update of amount due date for the tax bill which was past due or bill with less information.	\$0.00	1.3	\$0.00
Gordon, Cheryl	Property Tax Schedule Report (USI Instruction)/Rendition Filing Status Report for 3/15/25 Due Dates	\$0.00	0.8	\$0.00
Heard, Cassandra	Review the tax bill excel template titled "20250313 AP Export" (titled for the day it was generated and sent to US team for review) checking whether data entered on the template corresponds to the individual tax bill documents..	\$0.00	1.4	\$0.00
Heard, Cassandra	Email C. Gordon (Deloitte) tax bill excel template titled "20250313 AP Export" and related checklist for review.	\$0.00	0.1	\$0.00
Heard, Cassandra	Review updated Oregon returns.	\$0.00	0.9	\$0.00
Heard, Cassandra	Call with J. Rash (partial) SV. Karthikeyan (Deloitte) regarding how to separate computer assets from retail furniture and fixtures assets on the return, as well as using a different depreciation table for those computer assets.	\$0.00	0.7	\$0.00
Heard, Cassandra	Upload tax bill excel template titled "20250313 AP Export" to Anybill for process and mailing.	\$0.00	0.7	\$0.00
Heichel, Logan	Clear Connecticut, New York, and New Jersey of electronic filing issues so they are considered qualified which allows them to be sent to the state without issue.	\$0.00	0.2	\$0.00

JOANN Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2025 - March 31, 2025

Date	Description	Rate	Hours	Fees	
<i>Tax Compliance Services</i>					
03/12/2025					
	Heichel, Logan	Review the Extensible Markup Language (XML) for Inc and Subs, Connecticut, New York, and New Jersey.	\$0.00	0.8	\$0.00
	Kumar, Reshma S	Stores data reimport and data reconcile. Batch 3 reprep	\$0.00	2.0	\$0.00
	Nyonyoh, Nicholas	Electronically qualified Maryland and Florida extensions package for e-filing.	\$0.00	0.3	\$0.00
	Nyonyoh, Nicholas	Review the Extensible Markup Language (XMLs) of both extensions.	\$0.00	0.2	\$0.00
	Rahman, Md Wasiur	review processing documents	\$0.00	1.0	\$0.00
03/13/2025					
	Das, Prasenjit	Update Oregon state return, preparing reconciliation of the assets.	\$0.00	2.0	\$0.00
	Garg, Rishu	Continue to prepare the returns for Joann for March 2025 due to data file issue for Joann Stores - 50 returns and 15th due returns filing and internal notice call.	\$0.00	5.7	\$0.00
	Gordon, Cheryl	Review Property Tax Schedule Reports.	\$0.00	0.3	\$0.00
	Heard, Cassandra	Complete generation of return template to upload to Anybill. (Generation of return template includes entering return jurisdiction, mailing addresses of jurisdictions, due dates, return account numbers into an excel format.).	\$0.00	0.6	\$0.00
	Heard, Cassandra	Load returns to Anybill (includes correcting issues in template so that the returns are processed and mailed by Anybill.).	\$0.00	0.4	\$0.00
	Heard, Cassandra	Upload to Anybill the tax bill template titled "20250314 AP Export" to be processed and mailed.	\$0.00	0.6	\$0.00
	Kumar, Reshma S	Internal call with DT team	\$0.00	1.0	\$0.00
	Rash, Jeffrey	Review leasehold improvement assets previously reported for property tax renditions due on April 1st (Arizona, Florida, Georgia & Louisiana Stores).	\$0.00	0.1	\$0.00

JOANN Inc.**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period**

March 01, 2025 - March 31, 2025

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/13/2025				
Rash, Jeffrey	Review classification for personal property purposes and revise classification to confirm only assets that are taxable for personal property purposes are reported on the calendar year 2025 property tax renditions.	\$0.00	0.4	\$0.00
Rash, Jeffrey	Prepare 10 Oregon property tax renditions that require original signatures.	\$0.00	1.5	\$0.00
S V, Karthikeyan	Work on reconciliation and workpaper preparation for Oregon return update.	\$0.00	2.0	\$0.00
S V, Karthikeyan	Import asset updates for lease hold improvement updates.	\$0.00	3.0	\$0.00
S V, Karthikeyan	Work on total rendition/returns count to J. Rash.	\$0.00	1.0	\$0.00
Singh, Rohan	Batch-4 Prep	\$0.00	1.5	\$0.00
03/14/2025				
Chaudhuri, Sahil	Joann Batch 4 review	\$0.00	7.0	\$0.00
Das, Prasenjit	Update return information for Florida, Texas in PTMS, comparing with prior year returns for changes and updates.	\$0.00	3.0	\$0.00
Gordon, Cheryl	Review the business property tax estimate schedule.	\$0.00	0.4	\$0.00
Gordon, Cheryl	Populate the business personal property rendition calendar completion progress updates.	\$0.00	0.5	\$0.00
Gordon, Cheryl	Prepare a business personal property rendition filing status schedule.	\$0.00	0.3	\$0.00
Gordon, Cheryl	Request an estimate schedule for Joanns business personal property tax.	\$0.00	0.1	\$0.00
Heard, Cassandra	Upload the Oklahoma and Fauquier, Virginia excel template and return documents to Anybill.	\$0.00	0.6	\$0.00
Heard, Cassandra	Upload to Intelia (internal site) Oklahoma and Oregon returns that were processed and mailed, their related Anybill confirmations, and client approval (for returns) emails.	\$0.00	3.6	\$0.00

JOANN Inc.**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period**

March 01, 2025 - March 31, 2025

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/14/2025				
Kumar, Reshma S	SUT February 25 returns QA review and updates	\$0.00	5.0	\$0.00
Rash, Jeffrey	Review Leasehold Improvement assets for April 1st filing deadline for stores located in Arizona, Florida, Georgia and Louisiana.	\$0.00	1.0	\$0.00
Rohrs, Jane	Call with J. McKee regarding depreciation for pre-Chap 22 bankruptcy/attribute reduction.	\$0.00	0.5	\$0.00
03/16/2025				
Garg, Rishu	Upload client correspondence to intel - client correspondence states to the approval received from client to proceed with the filings,	\$0.00	0.3	\$0.00
03/17/2025				
Chaudhuri, Sahil	Joann notices payments template prepared Joann Batch 4 DAX	\$0.00	3.0	\$0.00
Das, Prasenjit	Prepare missing tax bill report for the client to provide us the tax bills to be processed for payment.	\$0.00	0.8	\$0.00
Garg, Rishu	Joann Stores 20th due returns filings 8 returns	\$0.00	1.0	\$0.00
Harden, Anthony	Authorizing Batch 4	\$0.00	0.3	\$0.00
Heard, Cassandra	Online search for existing tax bill or confirmation of account removal for one listed on the 3.17 missing tax bill report.	\$0.00	3.8	\$0.00
Kumar, Reshma S	Notices sorting from bunch and logging of notices Resolution Steps.	\$0.00	3.0	\$0.00
Schiavone, Frank	Submit the Joann & Subsidiaries extension to the IRS through OneSource, and documentation of the IRS acceptance.	\$0.00	0.4	\$0.00
Singh, Rohan	Batch-4 E-filings, EDI generated, saved and uploaded to Intel, triggered bot, assigned e-filings to new preparer, fixed EDI issues, manual filings	\$0.00	1.0	\$0.00
03/18/2025				
Chaudhuri, Sahil	February Batch 5 return review	\$0.00	2.0	\$0.00

JOANN Inc.**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period**

March 01, 2025 - March 31, 2025

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/18/2025				
Garg, Rishu	20th due returns E-filings for the 3 entities -Joann Store, Joann.com, Creativebug- 45 returns and Kentucky for some returns for filing	\$0.00	6.0	\$0.00
Gordon, Cheryl	Instruction provided to SV. Karthikeyan to prepare the Joann Fabrics, February, 2025 Tax Payment Schedule.	\$0.00	0.5	\$0.00
Heard, Cassandra	Research online tax bill listed on "Missing Tax Bill Report 3.17.2025" excel file - for Alaska, Alabama, California, Colorado, Connecticut, Idaho, Kansas, Louisiana, Massachusetts, Michigan, Missouri, Mississippi, North Carolina, North Dakota, Nebraska, N	\$0.00	5.1	\$0.00
Heard, Cassandra	Gather tax bills listed in the AP export excel files listed on the Teams tax bill register to put together a tax bill report for the month of February 2025.	\$0.00	1.0	\$0.00
Rahman, Md Wasiur	Review the processing package for estimates.	\$0.00	1.0	\$0.00
Singh, Rohan	Batch-5,6 Return Prep, Fixed EDI issues for BOT filing failures, updated EDIs and re-triggered BOT, Batch-4 Manual filings	\$0.00	4.0	\$0.00
03/19/2025				
Das, Prasenjit	Tax bill update for payment in February.	\$0.00	5.0	\$0.00
Gordon, Cheryl	Review Tax Payment Schedule - Pre & Post Petition.	\$0.00	0.5	\$0.00
Kumar, Reshma S	Notice resolution	\$0.00	4.0	\$0.00
Rash, Jeffrey	Process mail received from V. Davidson in Cleveland office.	\$0.00	0.1	\$0.00
Rash, Jeffrey	Segregate property tax bills, assessment notices and personal property rendition forms received in the mail and provide instructions to USI property tax team (P. Das and Karthikeyan) how to process.	\$0.00	0.4	\$0.00

JOANN Inc.**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period**

March 01, 2025 - March 31, 2025

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/19/2025				
Rash, Jeffrey	Review spreadsheet showing property tax payments made in February 2025.	\$0.00	0.5	\$0.00
S V, Karthikeyan	Work on leasehold improvement assets updates for returns which are due April 1, 2025.	\$0.00	2.0	\$0.00
Singh, Rohan	Completed Pending batch-4 E-filings, BOT appends and sent email to Team POC for WV filings, created DE logons for Joann Stores, called Delaware DOR for obtaining PIN and linking the account to DE logons for E-filing purpose	\$0.00	2.0	\$0.00
03/20/2025				
Garg, Rishu	Logged notices- Bundle of 22 pages and match the count of open notices from notice log to intelia and move remaining ones to closed.	\$0.00	2.0	\$0.00
Kumar, Reshma S	Notices resolution additional payment upload template work weekly debrief Batch 5 review and sending off the returns to client Returns Batch 5 DAX staging	\$0.00	3.0	\$0.00
Singh, Rohan	Submit Appeal for Joann Stores Ohio Notice on website related to late payment.	\$0.00	0.5	\$0.00
03/21/2025				
Chaudhuri, Sahil	Review Joann 202502 Batch 4 e-filing confirmation.	\$0.00	4.0	\$0.00
Garg, Rishu	Kentucky - Joann Stores - Return amend	\$0.00	3.0	\$0.00
Healy, Stephen	Prepare the Electronic filings of Sales and Use Tax returns for JOANN.COM for the states of KS, MO, ND, NV, UT and WA.	\$0.00	2.5	\$0.00
Kumar, Reshma S	Notices resolution additional payment upload template work weekly debrief Batch 6 review and sending off the returns to client Batch 6 Returns DAX staging e-filing issues and filing of pending issues returns	\$0.00	7.0	\$0.00

JOANN Inc.**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period**

March 01, 2025 - March 31, 2025

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/21/2025				
Madden, Rosalind	Electronically filed February 2025 Washington Excise Tax Return for Creative Bug.	\$0.00	0.1	\$0.00
Madden, Rosalind	Electronically filed the February 2025 sales and use tax returns for Jo-Ann Stores LLC for Connecticut.	\$0.00	0.2	\$0.00
Madden, Rosalind	Electronically filed the February 2025 sales and use tax returns for Jo-Ann Stores LLC for Iowa.	\$0.00	0.1	\$0.00
Madden, Rosalind	Electronically filed the February 2025 sales and use tax returns for Jo-Ann Stores LLC for Kansas.	\$0.00	0.1	\$0.00
Madden, Rosalind	Electronically filed the February 2025 sales and use tax returns for Jo-Ann Stores LLC for Massachusetts.	\$0.00	0.2	\$0.00
Madden, Rosalind	Electronically filed the February 2025 sales and use tax returns for Jo-Ann Stores LLC for Missouri.	\$0.00	0.1	\$0.00
Madden, Rosalind	Electronically filed the February 2025 sales and use tax returns for Jo-Ann Stores LLC for North Dakota.	\$0.00	0.1	\$0.00
Madden, Rosalind	Electronically filed the February 2025 sales and use tax returns for Jo-Ann Stores LLC for Washington.	\$0.00	0.1	\$0.00
Singh, Rohan	Created LA credentials for Creativebug LLC, Filed returns from June 2024 period till Feb 2025 period. Closed Creativebug LA notice in Notice log, Amended Joann Stores Michigan, Oklahoma, South Dakota returns for Feb 2025 period	\$0.00	2.5	\$0.00
Weber, Andrew	Update Multistate Tax Team's spreadsheet for outstanding work.	\$0.00	0.5	\$0.00

JOANN Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2025 - March 31, 2025

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/25/2025				
	Kumar, Reshma S Notices payment upload connect with Lisa	\$0.00	1.0	\$0.00
03/28/2025				
	Das, Prasenjit Prepare cover letters for each returns of Massachusetts, Texas and Carry over prior year asset to current year.	\$0.00	5.5	\$0.00
	Kumar, Reshma S weekly client call	\$0.00	0.5	\$0.00
	S V, Karthikeyan Prepared Mississippi return.	\$0.00	2.0	\$0.00
	S V, Karthikeyan Prepare Mississippi workpaper.	\$0.00	1.0	\$0.00
03/29/2025				
	Das, Prasenjit Prepare Georgia state return, preparing reconciliation report of assets.	\$0.00	4.0	\$0.00
	Heard, Cassandra Log in Teams renditions tracker (which is an excel sheet on Teams) what status team is currently at in the completion of review and uploading the aforementioned returns to Anybill.	\$0.00	0.1	\$0.00
	Heard, Cassandra Review Mississippi return.	\$0.00	0.3	\$0.00
	Heard, Cassandra Review Florida return.	\$0.00	1.0	\$0.00
	Heard, Cassandra Review Arizona returns due 4/1.	\$0.00	0.7	\$0.00
	S V, Karthikeyan Work on reconciliation and workpaper preparation for Arizona returns.	\$0.00	3.0	\$0.00
	S V, Karthikeyan Work on reconciliation and workpaper preparation for Florida returns.	\$0.00	7.0	\$0.00
03/30/2025				
	S V, Karthikeyan Work on reconciliation and workpaper preparation for Georgia return.	\$0.00	4.0	\$0.00
	S V, Karthikeyan Work on reconciliation and workpaper preparation for Florida return.	\$0.00	2.0	\$0.00
03/31/2025				
	Das, Prasenjit Florida state return correction, preparing reconciliation report of assets	\$0.00	3.5	\$0.00
	Das, Prasenjit Prepare Anybill template for the tax bills to send for payment.	\$0.00	3.0	\$0.00
	Gordon, Cheryl Reviewed the Florida business personal property renditions.	\$0.00	0.5	\$0.00

JOANN Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2025 - March 31, 2025

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/31/2025				
Gordon, Cheryl	Review the Mississippi business personal property renditions.	\$0.00	0.5	\$0.00
Gordon, Cheryl	Review the Anybill upload template and tax bills, for property tax payment due on March 31, 2025.	\$0.00	0.3	\$0.00
Gordon, Cheryl	Reviewed the Georgia business personal property renditions.	\$0.00	0.5	\$0.00
Gordon, Cheryl	Review the Arizona business personal property renditions.	\$0.00	0.5	\$0.00
Heard, Cassandra	Review the tax bill template titled "20250331 AP Export."	\$0.00	0.4	\$0.00
Heard, Cassandra	Upload to Anybill the tax bill template titled "20250331 AP Export" and related bills for the tax bills to be processed and mailed.	\$0.00	0.3	\$0.00
Heard, Cassandra	Review Florida return.	\$0.00	1.5	\$0.00
Heard, Cassandra	Review Georgia return.	\$0.00	1.7	\$0.00
Heichel, Logan	Qualifying New York extensions for electronic filing at every level so that the Topcon could file successfully.	\$0.00	0.4	\$0.00
Heichel, Logan	Clear electronic filing issues for Florida.	\$0.00	0.3	\$0.00
Heichel, Logan	Clear electronic filing issues for Maryland	\$0.00	0.9	\$0.00
Rash, Jeffrey	Review renditions for personal property renditions for stores in Florida.	\$0.00	0.2	\$0.00
Rash, Jeffrey	Review renditions for personal property renditions for stores in Georgia.	\$0.00	0.2	\$0.00
Rash, Jeffrey	Review renditions for personal property renditions for stores in Mississippi.	\$0.00	0.2	\$0.00
Rash, Jeffrey	Email J. Zelwin (JOANN) that contains personal property renditions for review and approval to file.	\$0.00	0.2	\$0.00
Rash, Jeffrey	Review renditions for personal property renditions for stores in Arizona.	\$0.00	0.2	\$0.00
S V, Karthikeyan	Work on assets update, update basic return information for Georgia and prepare return.	\$0.00	4.0	\$0.00

JOANN Inc.**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period**

March 01, 2025 - March 31, 2025

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/31/2025				
S V, Karthikeyan	Work on assets update, update basic return information for Georgia and workpaper.	\$0.00	4.0	\$0.00
Subtotal for Tax Compliance Services:			295.4	\$0.00
<i>Tax Restructuring Services</i>				
03/03/2025				
Forrest, Jonathan	Discuss with D. Luo, J. Kirpas, D. Krozek (Deloitte), N. Warther, A. Sexton (Kirkland) preliminary gain or loss on asset sale calculation.	\$990.00	0.6	\$594.00
Kirpas, Joseph	Discuss with J. Forrest, D. Luo, D. Krozek (Deloitte), N. Warther, A. Sexton (Kirkland) preliminary gain or loss on asset sale calculation.	\$740.00	1.6	\$1,184.00
Krozek, Derek	Draft correspondence to N. Haughey at A&M and D. Bendetson at Centerview with respect to data points critical to the income tax analysis.	\$990.00	2.4	\$2,376.00
Krozek, Derek	Discuss with J. Forrest, D. Luo, J. Kirpas (Deloitte), N. Warther, A. Sexton (Kirkland) preliminary gain or loss on asset sale calculation.	\$990.00	0.6	\$594.00
Luo, Dagong	Discuss with J. Forrest, J. Kirpas, D. Krozek (Deloitte), N. Warther, A. Sexton (Kirkland) preliminary gain or loss on asset sale calculation.	\$870.00	0.6	\$522.00
03/04/2025				
Krozek, Derek	Discuss with L. Paszt (Deloitte), J. Zelwin (Joann) preliminary draft of estimated gain or loss on asset sale.	\$990.00	0.5	\$495.00
Krozek, Derek	Research termination of keyman life insurance policies.	\$990.00	1.9	\$1,881.00
Paszt, Laura	Discuss with D. Krozek (Deloitte), J. Zelwin (Joann) preliminary draft of estimated gain or loss on asset sale.	\$990.00	0.5	\$495.00

JOANN Inc.**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period**

March 01, 2025 - March 31, 2025

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
03/05/2025				
Krozek, Derek	Drafted revised notes and assumptions supporting the gain or loss on asset sale.	\$990.00	1.6	\$1,584.00
Krozek, Derek	Update gain or loss on asset sale.	\$990.00	2.3	\$2,277.00
Krozek, Derek	Continue updates to gain or loss on asset sale.	\$990.00	3.3	\$3,267.00
03/06/2025				
Krozek, Derek	Read updated agency agreement for tax consequences.	\$990.00	2.4	\$2,376.00
Krozek, Derek	Read the presentation of the summary of transaction overview (including underlying assumptions supporting the Great American bid) provided by N. Haughey of A&M for data impacting the tax gain or loss on liquidation.	\$990.00	0.7	\$693.00
Krozek, Derek	Call with A. Sexton, N. Warther (Kirkland) to discuss termination of Keyman policies.	\$990.00	1.1	\$1,089.00
03/07/2025				
Krozek, Derek	Review financial projections with respect to liquidation sales.	\$990.00	2.0	\$1,980.00
Krozek, Derek	Draft email to Deloitte Tax team (L. Paszt, A. Markota, J. Forrest, S. Fielding and J. Kirpas) related to case update.	\$990.00	1.6	\$1,584.00
Krozek, Derek	Prepare sensitivity analysis with respect to keyman policy surrender.	\$990.00	2.3	\$2,277.00
03/10/2025				
Krozek, Derek	Review company's income tax return work papers to identify potential income / gain items that may be accelerated upon sale of all assets.	\$990.00	1.3	\$1,287.00
Krozek, Derek	Continue review of financial projections for data points relevant to the tax analysis.	\$990.00	2.7	\$2,673.00

JOANN Inc.**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period**

March 01, 2025 - March 31, 2025

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
03/11/2025				
Krozek, Derek	Prepare update to estimated gain or loss on asset sale for most recent numbers.	\$990.00	2.9	\$2,871.00
03/12/2025				
Fielding, Stephen	Discuss with J. Forrest, D. Luo, J. Kirpas, D. Krozek (Deloitte) updated gain or loss on asset sale calculation .	\$870.00	0.6	\$522.00
Forrest, Jonathan	Discuss with S. Fielding, D. Luo, J. Kirpas, D. Krozek (Deloitte) updated gain or loss on asset sale calculation .	\$990.00	0.6	\$594.00
Kirpas, Joseph	Discuss with S. Fielding, J. Forrest, D. Luo, D. Krozek (Deloitte) updated gain or loss on asset sale calculation .	\$740.00	0.6	\$444.00
Krozek, Derek	Review the Company's tax return workpapers supporting capitalized professional fees historically capitalized and potential deductibility upon liquidation.	\$990.00	1.5	\$1,485.00
Krozek, Derek	Discuss with L. Paszt (Deloitte) draft of the estimated gain or loss on the sale of assets to Great American.	\$990.00	0.5	\$495.00
Krozek, Derek	Discuss with S. Fielding, J. Forrest, D. Luo, J. Kirpas (Deloitte) updated gain or loss on asset sale calculation .	\$990.00	0.6	\$594.00
Luo, Dagong	Discuss with S. Fielding, J. Forrest, J. Kirpas, D. Krozek (Deloitte) updated gain or loss on asset sale calculation .	\$870.00	0.6	\$522.00
Paszt, Laura	Discuss with D. Krozek (Deloitte) draft of the estimated gain or loss on the sale of assets to Great American.	\$990.00	0.5	\$495.00
03/13/2025				
Krozek, Derek	Call with J. Zelwin (Joann) to discuss information related to inventory levels at time of sale.	\$990.00	1.8	\$1,782.00
Krozek, Derek	Review updated cash flow projections to be incorporated in estimated taxable income or loss in current fiscal year.	\$990.00	2.3	\$2,277.00

JOANN Inc.**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period**

March 01, 2025 - March 31, 2025

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
03/13/2025				
Krozek, Derek	Discuss with L. Paszt (Deloitte), J. Zelwin (Joann), N. Warther (Kirkland) estimated taxable income or loss.	\$990.00	0.6	\$594.00
Paszt, Laura	Discuss with L. Paszt (Deloitte), J. Zelwin (Joann), N. Warther (Kirkland) estimated taxable income or loss.	\$990.00	0.6	\$594.00
03/14/2025				
Krozek, Derek	Review updated information for use in the gain or loss on sale calculation.	\$990.00	2.8	\$2,772.00
Krozek, Derek	Prepare access letters to be executed by representatives of the unsecured creditors committee for purposes of a call to discuss the tax analysis performed to date.	\$990.00	1.1	\$1,089.00
Krozek, Derek	Draft email correspondence to J. Forrest and D. Luo of Deloitte Tax related to updates made to the calculation of the estimated taxable gain or loss on liquidation).	\$990.00	1.1	\$1,089.00
Rash, Jeffrey	Prepare property tax estimate for calendar year 2025 property tax returns, include estimated tax liability, tax due date and when final personal property returns are to be filed.	\$990.00	2.0	\$1,980.00
03/17/2025				
Krozek, Derek	Prepared for call with unsecured creditors committee related to gain on asset sale.	\$990.00	1.5	\$1,485.00
03/18/2025				
Krozek, Derek	Continued preparation for follow up call with unsecured creditors committee to discuss the calculation of estimated taxable gain or loss on liquidation.	\$990.00	1.9	\$1,881.00
03/19/2025				
Krozek, Derek	Revise calculation of taxable gain or loss on liquidation for call with unsecured creditors committee.	\$990.00	1.7	\$1,683.00

JOANN Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2025 - March 31, 2025

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
03/20/2025				
Krozek, Derek	Call with unsecured creditors committee representatives, A. Sexton, N. Warther (Kirkland) related to gain on asset sale and the estimated taxable gain or loss on liquidation.	\$990.00	1.0	\$990.00
Krozek, Derek	Prepare for upcoming call with unsecured creditors committee related to gain on asset sale.	\$990.00	2.5	\$2,475.00
03/21/2025				
Krozek, Derek	Chapter 11 administration related to Deloitte Tax retention.	\$990.00	1.6	\$1,584.00
03/24/2025				
Krozek, Derek	Chapter 11 administration related to responding to US trustee comments.	\$990.00	1.5	\$1,485.00
03/25/2025				
Krozek, Derek	Prepare updates to estimated gain or loss on asset sale.	\$990.00	2.7	\$2,673.00
03/26/2025				
Krozek, Derek	Draft responses to US trustee comments related to Deloitte Tax retention.	\$990.00	2.1	\$2,079.00
03/27/2025				
Krozek, Derek	Chapter 11 administration related to addressing comments and documentation requested from US Trustee.	\$990.00	1.6	\$1,584.00
Paszt, Laura	Meeting with J. Zelwin (Joann) to discuss the status of the tax audits and tax compliance.	\$990.00	1.5	\$1,485.00
03/31/2025				
Krozek, Derek	Prepare state income tax calculation of estimated gain or loss on asset sale.	\$990.00	2.9	\$2,871.00
Krozek, Derek	Draft notes and assumptions related to state income tax calculation.	\$990.00	2.8	\$2,772.00
Subtotal for Tax Restructuring Services:				76.0 \$74,474.00
Total				391.2 \$85,638.00

JOANN Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2025 - March 31, 2025

Adjustment

Tax Compliance Services - (March 2025)		\$25,755.00
Adjustment Subtotal :		\$25,755.00
Total	391.2	\$111,393.00

Recapitulation

Name	Rate	Hours	Fees
Forrest, Jonathan	\$990.00	1.2	\$1,188.00
Krozek, Derek	\$990.00	65.7	\$65,043.00
Paszt, Laura	\$990.00	3.1	\$3,069.00
Rash, Jeffrey	\$990.00	2.0	\$1,980.00
Fielding, Stephen	\$870.00	0.6	\$522.00
Luo, Dagong	\$870.00	1.2	\$1,044.00
Kirpas, Joseph	\$740.00	2.2	\$1,628.00
Bockoven, Julian	\$715.00	0.5	\$357.50
Culp, Mathew	\$715.00	0.5	\$357.50
O'Malley, Michael	\$715.00	0.5	\$357.50
Przybojewski, David	\$715.00	1.0	\$715.00
Harden, Anthony	\$605.00	10.5	\$6,352.50
Srirangam Nallan Chakravarthula, Sundara Varada Rajan	\$605.00	1.0	\$605.00
Potesta, Anthony	\$505.00	0.2	\$101.00
Ross, Jonathan	\$505.00	0.5	\$252.50
Feltz, Lisa	\$405.00	1.5	\$607.50
Gillis, E'Ona	\$405.00	3.0	\$1,215.00
Heichel, Logan	\$405.00	0.6	\$243.00
Chaudhuri, Sahil	\$0.00	22.5	\$0.00
Culp, Mathew	\$0.00	0.2	\$0.00
Das, Prasenjit	\$0.00	57.7	\$0.00
Garg, Rishu	\$0.00	30.3	\$0.00

JOANN Inc.**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period**

March 01, 2025 - March 31, 2025

Recapitulation

Name	Rate	Hours	Fees
Gordon, Cheryl	\$0.00	9.2	\$0.00
Harden, Anthony	\$0.00	0.3	\$0.00
Healy, Stephen	\$0.00	2.5	\$0.00
Heard, Cassandra	\$0.00	35.3	\$0.00
Heichel, Logan	\$0.00	2.6	\$0.00
JHA, MAYANK KUMAR	\$0.00	1.0	\$0.00
Kumar, Reshma S	\$0.00	34.5	\$0.00
Madden, Rosalind	\$0.00	1.0	\$0.00
Nyonyoh, Nicholas	\$0.00	0.5	\$0.00
Rahman, Md Wasiur	\$0.00	2.0	\$0.00
Rash, Jeffrey	\$0.00	7.2	\$0.00
Ravikumar, Devika	\$0.00	17.0	\$0.00
Rohrs, Jane	\$0.00	0.5	\$0.00
S V, Karthikeyan	\$0.00	52.0	\$0.00
Schiavone, Frank	\$0.00	0.4	\$0.00
Singh, Rohan	\$0.00	18.0	\$0.00
Weber, Andrew	\$0.00	0.7	\$0.00
Tax Compliance Services - (March 2025)			\$25,755.00
Total	391.2		\$111,393.00

Exhibit B

JOANN Inc.

Deloitte Tax LLP

Expenses Sorted by Category for the Fee Period

March 01, 2025 - March 31, 2025

Category	Date	Description	Amount
----------	------	-------------	--------

POSTAGE, EXPRESS MAIL, COURIER SERVICES

Heard, Cassandra	03/05/2025	Mailing of Warwick, Rhode Island return.	\$14.65
Subtotal for POSTAGE, EXPRESS MAIL, COURIER SERVICES:			\$14.65
Total			\$14.65

Recapitulation

Category	Amount
POSTAGE, EXPRESS MAIL, COURIER SERVICES	\$14.65